



# **Financial Reports**

**(Unaudited)**

**June 30, 2017**



## Finance Department

**Donna B. Williams, CGFM**  
Director

**Timothy E. Schroer, CPA, CGMA**  
Deputy Director

July 25, 2017

The Honorable Hardie Davis, Mayor  
Members of the Augusta Georgia Commission  
Janice Allen Jackson, Administrator  
535 Telfair Street  
Augusta GA 30901

Dear Mayor Davis, Members of the Commission, and Ms. Jackson:

This afternoon we are presenting for your information the financial reports of several major operational funds for the period ended June 30, 2017. These reports are presented on a cash basis for the major operating funds. Additionally, information on Local Sales Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects are included. Consequently, there are only five months of revenue recorded for sales tax.

Total revenues during the second quarter are not accurate indicators of Augusta's financial position. This is particularly true in the category for Taxes. The primary reason is that ad valorem tax revenue is not booked until third quarter and other types of revenue also follow cyclical patterns. Other categories such as Licenses, Charges for Service and Fines are less seasonal. For this reason, we concentrate much of our analysis on the expenditure side of the budget equation where we can exert more control.

As we reported last week, our audit firm Mauldin & Jenkins issued a clean audit report and had no findings. In an organization, our size, two years with no findings is a testament to the professionalism and dedication of Augusta's management. Also reported was an increase to the General Fund fund balance of \$3.4 million. The breakdown of the increase is listed below:

Budgeted increase	\$1,125,000
FEMA reimbursement	\$2,066,000
Balance (breakeven)	\$ 223,000

The projected increase in the fund balance presented in our 12-31-16 report was \$3.379 million, a difference from the results of \$35,000 or 1.04%. The 2017 budget contains the final budgeted increase in reserves to return the fund balance assigned for catastrophic losses to pre ice storm levels. However, the recent action to use fund balance from the general fund to stabilize the Street Lights fund may not leave sufficient resources to reach this goal in 2017.


The other revenue source that has a major impact on both Augusta's operations and capital expenditures is sales tax. Collection rates affect operations and capital differently. Slower collection rates for SPLOST simply delay the rate of expenditures since we have a guaranteed amount of total collections. Decreased collections for LOST impact the total amount of revenue available to support General Fund, Law Enforcement Fund, and Urban Service Fund operations. Local option sales tax revenue as a percent of total budgeted revenue for those funds is 7.44%, 38.00%, and 51.49% respectively.

Last quarter we reported that the real property digest was showing a preliminary growth rate of 2%. However, decreases in the digest due to the shutdown of several large manufacturers, Freeport exemptions, and tax abatements resulted in a total digest that was smaller in 2017 than in 2016. As a result, revenue from Ad Valorem taxes is projected to be \$200,000 less than the adopted budget.

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I hope this information along with the reports and narrative that follow are helpful. I will be happy to answer any questions that you might have.

Sincerely

A handwritten signature in blue ink that reads "Donna B. Williams". The signature is written in a cursive, flowing style.

Donna B. Williams, CGFM  
Finance Director  
Augusta Richmond County

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of June 30, 2017**

**1. GENERAL FUND (101) – page 5**

**Revenues:**

Total revenue collections are 37.7% of the annual budget; this is normal for the second quarter of the year because ad valorem tax collections are billed late third or early fourth quarter. Ad valorem taxes represent \$11.8 million or 13.8% of the total revenue budget of the General Fund. At the end of the second quarter, with five months of collections received, local sales tax revenue is .89% below budgeted levels and .22% below the same period of 2016. Sales tax revenues for 2017 are currently project to be at budget levels. Two sources of revenue make up a majority of the variance between 2017 and 2016, the amount of Electric Franchise fees received in 2017 were 1.12 million less than in the prior year. The revenue received from the state courts is approximately \$650,000 less than the prior year.

**Expenditures:**

Total expenditures are 44.81% of the annual budget compared to 44.53% for the same period last year. Budgets for fuel costs are closely monitored and at the end of the second quarter, actual costs are below budget levels at 44.05%. Expenditures for salaries and employee benefits are slightly below the target of 50% at 49.08%; this is consistent with the prior where the expenditure level was 48.17%.

**2. URBAN SERVICES (271) – page 6**

**Revenue:**

Total revenue is 31.3% of the annual budget as compared to 26.0% for the same period last year. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection, and Street Lights that are paid for separately as either mill rates or fees in the Suburban district. At the end of the second quarter, with five months of collections received, local sales tax revenue is .03% above budgeted levels and .32% below the same period of 2016. Sales tax revenues for 2017 are currently project to be at budget levels

**Expenditures:**

Operating expenditure levels are below the target range of 50%, at 31.3%. Transfers out to other funds, which are supported by tax collections have not been posted in order to match the timing of expenditures with the booking of, tax revenue. No unusual variances were noted.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of June 30, 2017**

**3. LAW ENFORCEMENT (273) – page 7**

**Revenue:**

Total revenue is 21.6% of the annual budget as compared to 21.6 % for the same period last year. This is normal given that ad valorem tax collections are billed late third or early fourth quarter. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are currently projected slightly ahead of budgeted levels. At the end of the second quarter, with five months of collections received, local sales tax revenue is .91% below budgeted levels and .22% below the same period of 2016. Sales tax revenues for 2017 are currently project to be at budget levels

**Expenditures:**

Total operating expenditures are on target at 49.7%, or \$26.8 million. Fuel costs are budgeted at \$1.4 million and are at the targeted range at 40.77% for the second quarter. Expenditure items directly related to prisoner population are at 47.1% of budgeted levels at this time. Medical costs for prisoners are at 47.9 % of budgeted levels.

**4. FIRE PROTECTION (274) – page 8**

**Revenues:**

Revenue for the second quarter is 2.4% as compared to 2.6% for the same period last year. This is to be expected since Ad Valorem taxes are billed in the third quarter. Insurance premium tax revenue – which is 58.3% of the total revenue for this fund is received from the state in mid-October.

**Expenditures:**

Total expenditures at the end of the second quarter are at 45.8%, slightly below the target range of 50%. Personnel related expenditures, which comprise 85% of the total budget are below budget at 46.06%. Use of the overtime budget is 41.8%, which is less than the target for the quarter and comparable with the previous year. There were 27 vacancies as of June 30, 2017 compared to 11 vacancies as of June 30, 2016.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of June 30, 2017**

**5. WATER AND SEWERAGE (506)** – page 9

**Revenues:**

Revenues billed for services are 45.9% of annual budget, or \$39.2 million. During the same period in 2016, the percentage was 48% or \$38.0 million.

**Expenditures:**

Total expenditures are within the targeted range of 50% at 39.8% of the annual budget. No major variances were noted.

**6. STORMWATER UTILITY (581)** – page 10

**Revenues:**

Revenues billed for services are 53.3% of annual budget, or \$7 million. Collections for the second quarter were \$6.7 million that includes amounts previously billed, accounts receivable has a balance of \$2.6 million for the period compared to the June 30, 2016 balance of \$2.0 million.

**Expenditures:**

Total expenditures are 45.7% of budgeted totals. No major variances were noted. As this is the second year of operations, expenditures should be paced to match the incoming revenue stream.

**As additional information:**

Please note that the information presented in this fund relates only to the fees collected and the expenses relating to those fees. The stormwater program also has \$5.0 million available in 2017 from SPLOST 7.

**Augusta Richmond County  
Analysis of Operating Statements for  
Major Fund Groups as of June 30, 2017**

**Notes to the financial reports**

**Second Quarter indicators:** The second quarter report is not the most accurate indication of the actual performance of the government because revenue percentages tend to be skewed due to the billing of property taxes during the third quarter. As a result, expenditure levels against budget are used as key indicators to monitor financial position.

**Basis of Accounting:** The attached financial reports are presented on the cash basis of accounting, which differs from the annual financial audit, which is presented using the modified accrual basis of accounting. The most significant difference between cash basis and modified accrual basis of accounting is the recording of accrued expenditures and revenue. We have determined that any potential benefit that may be derived from preparing the financial reports on a modified accrual basis would be lost by the amount of resources that would be required to prepare the financial reports on this basis.

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - *Cash Basis***  
**For the Periods ended 6/30/17 and 6/30/16**  
(unaudited)  
**GENERAL FUND**

	<b>June 30, 2017</b>			<b>June 30, 2016</b>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 55,338,080	\$ 19,997,355	36.14%	\$ 55,647,710	\$ 20,162,630	36.23%
Licenses and Permits	1,598,090	860,039	53.82%	1,670,000	810,130	48.51%
Intergovernmental Revenue	2,873,480	1,397,716	48.64%	2,923,980	1,406,197	48.09%
Charges for Services	18,718,730	7,151,461	38.20%	19,265,160	8,634,172	44.82%
Fines and Forfeitures	5,295,470	1,612,410	30.45%	4,800,000	2,340,767	48.77%
Investment Income	430,650	207,532	48.19%	410,500	314,764	76.68%
Contributions and Donations	20,000	21,249	106.25%	35,900	20,198	56.26%
Miscellaneous Revenue	1,159,210	782,471	67.50%	1,201,410	618,400	51.47%
Other Financing Sources	-	-	-	-	-	-
Property Sale	200,000	273,448	136.72%	200,000	75,613	37.81%
Fund Balance Appropriation	-	-	0.00%	1,924,990	-	0.00%
<b>Total Revenue</b>	<b>85,633,710</b>	<b>32,303,681</b>	<b>37.72%</b>	<b>88,079,650</b>	<b>34,382,871</b>	<b>39.04%</b>
<b>Expenditures</b>						
Personal Services and Employee Benefits	48,647,840	23,877,516	49.08%	49,064,760	23,634,047	48.17%
Purchased/Contract Services	15,438,200	6,376,363	41.30%	15,366,100	6,654,598	43.31%
Supplies	9,534,200	3,574,557	37.49%	10,603,080	3,761,042	35.47%
Capital Outlay	106,770	4,738	4.44%	35,430	-	0.00%
Interfund/Interdepartmental	1,857,300	705,592	37.99%	1,753,710	789,482	45.02%
Other Costs	5,254,560	2,588,641	49.26%	6,329,280	3,098,101	48.95%
Cost Reimbursement	(121,690)	(133,477)	109.69%	(116,400)	(129,912)	111.61%
Non-Departmental	1,840,770	-	0.00%	1,858,720	-	0.00%
<b>Total Expenditures</b>	<b>82,557,950</b>	<b>36,993,930</b>	<b>44.81%</b>	<b>84,894,680</b>	<b>37,807,358</b>	<b>44.53%</b>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<b>3,075,760</b>	<b>(4,690,249)</b>	<b>-152.49%</b>	<b>3,184,970</b>	<b>(3,424,487)</b>	<b>-107.52%</b>
<b>Other Financing Sources (uses)</b>						
Transfers in	8,235,990	4,117,995	50.00%	7,521,230	3,760,615	50.00%
Transfers out	11,311,750	4,851,500	42.89%	10,706,200	4,135,955	38.63%
<b>Total other financing sources (uses)</b>	<b>(3,075,760)</b>	<b>(733,505)</b>	<b>23.85%</b>	<b>(3,184,970)</b>	<b>(375,340)</b>	<b>11.78%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ -</b>	<b>\$ (5,423,754)</b>		<b>\$ -</b>	<b>\$ (3,799,827)</b>	



**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - *Cash Basis***  
**For the Periods ended 6/30/17 and 6/30/16**  
(unaudited)  
**URBAN SERVICE DISTRICT**

	<b>June 30, 2017</b>			<b>June 30, 2016</b>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 9,546,680	\$ 2,986,243	31.28%	\$ 9,941,110	\$ 2,580,012	25.95%
Investment Income	10,000	3,744	37.44%	10,000	9,397	93.97%
Fund Balance Appropriation	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<u>9,556,680</u>	<u>2,989,987</u>	<u>31.29%</u>	<u>9,951,110</u>	<u>2,589,409</u>	<u>26.02%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	10,210	1,398	13.69%	6,290	1,398	22.23%
Supplies	-	-	0.00%	19,500	(6,757)	-34.65%
Interfund/Interdepartmental	11,400	5,700	50.00%	13,340	6,670	50.00%
<b>Total Expenditures</b>	<u>21,610</u>	<u>7,098</u>	<u>32.85%</u>	<u>39,130</u>	<u>1,311</u>	<u>3.35%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>9,535,070</u>	<u>2,982,889</u>	<u>31.28%</u>	<u>9,911,980</u>	<u>2,588,098</u>	<u>26.11%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	9,535,070	933,090	-9.79%	9,911,980	838,750	-8.46%
<b>Total other financing sources (uses)</b>	<u>(9,535,070)</u>	<u>(933,090)</u>	<u>9.79%</u>	<u>(9,911,980)</u>	<u>(838,750)</u>	<u>8.46%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 2,049,799</u>		<u>\$ -</u>	<u>\$ 1,749,348</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 6/30/17 and 6/30/16**  
(unaudited)  
**LAW ENFORCEMENT**

	June 30, 2017			June 30, 2016		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 55,998,080	\$ 11,777,961	21.03%	\$ 56,448,680	\$ 11,812,836	20.93%
Licenses and Permits	3,000	-	0.00%	3,500	200	5.71%
Charges for Services	1,054,000	447,207	42.43%	910,000	450,200	49.47%
Fines and Forfeitures	460,000	140,347	30.51%	403,400	216,826	53.75%
Investment Income	(40,000)	-	0.00%	(25,000)	(13,323)	53.29%
Contributions and Donations	-	-	0.00%	10,000	-	0.00%
Miscellaneous Revenue	30,000	2,217	7.39%	5,000	2,845	56.90%
Other Financing Sources						
Property Sales	112,970	59,109	52.32%	73,350	3,538	4.82%
Fund Balance Appropriations	-	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>57,618,050</b>	<b>12,426,841</b>	<b>21.57%</b>	<b>57,828,930</b>	<b>12,473,122</b>	<b>21.57%</b>
<b>Expenditures</b>						
Personal Services and Employee Benefits	41,618,820	19,759,193	47.48%	41,660,640	19,576,724	46.99%
Purchased/Contract Services	1,046,430	551,755	52.73%	1,169,870	514,155	43.95%
Supplies	9,450,260	4,133,317	43.74%	9,923,860	3,513,699	35.41%
Capital Outlay	102,970	-	0.00%	28,700	-	0.00%
Interfund/Interdepartmental	4,777,370	2,344,053	49.07%	5,595,520	2,661,947	47.57%
Cost Reimbursement	(250,000)	-	0.00%	(250,000)	-	0.00%
Non-Departmental	(2,878,480)	-	0.00%	(2,878,480)	-	0.00%
<b>Total Expenditures</b>	<b>53,867,370</b>	<b>26,788,318</b>	<b>49.73%</b>	<b>55,250,110</b>	<b>26,266,525</b>	<b>47.54%</b>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<b>3,750,680</b>	<b>(14,361,477)</b>	<b>-382.90%</b>	<b>2,578,820</b>	<b>(13,793,403)</b>	<b>-534.87%</b>
<b>Other Financing Sources (uses)</b>						
Transfers in	2,236,710	1,118,355	50.00%	2,769,970	1,065,485	38.47%
Transfers out	5,987,390	2,983,355	49.83%	5,348,790	2,674,395	50.00%
<b>Total other financing sources (uses)</b>	<b>(3,750,680)</b>	<b>(1,865,000)</b>	<b>49.72%</b>	<b>(2,578,820)</b>	<b>(1,608,910)</b>	<b>62.39%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ -</b>	<b>\$ (16,226,477)</b>		<b>\$ -</b>	<b>\$ (15,402,313)</b>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 6/30/17 and 6/30/16**  
(unaudited)  
**FIRE PROTECTION**

	<b>June 30, 2017</b>			<b>June 30, 2016</b>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Taxes	\$ 20,294,190	\$ 126,871	0.63%	\$ 19,634,470	\$ 143,222	0.73%
Licenses and Permits	-	9,085	0.00%	-	-	0.00%
Intergovernmental Revenue	604,890	302,445	50.00%	610,170	305,085	50.00%
Charges for Services	175,660	73,251	41.70%	176,260	71,306	40.46%
Investment Income	25,000	-	0.00%	25,000	10,589	42.36%
Contributions and Donations	-	300	0.00%	2,500	-	0.00%
Other Financing Sources						
Property Sales	-	-	0.00%	-	1,500	0.00%
Encumbrance Carry forward	258,360	-	0.00%	-	-	0.00%
Capital Project Carry forward	-	-	0.00%	41,940	4,150	9.90%
Fund Balance Appropriation	93,880	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<u>21,451,980</u>	<u>511,952</u>	<u>2.39%</u>	<u>20,490,340</u>	<u>535,852</u>	<u>2.62%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	22,894,390	10,544,102	46.06%	22,681,490	10,250,232	45.19%
Purchased/Contract Services	867,410	332,434	38.32%	803,360	327,015	40.71%
Supplies	1,720,280	638,581	37.12%	1,811,780	584,489	32.26%
Capital Outlay	439,360	283,357	64.49%	313,290	54,926	17.53%
Interfund/Interdepartmental	852,710	425,533	49.90%	1,062,260	529,297	49.83%
Non-Departmental	68,880	68,878	100.00%	30,580	-	0.00%
<b>Total Expenditures</b>	<u>26,843,030</u>	<u>12,292,885</u>	<u>45.80%</u>	<u>26,702,760</u>	<u>11,745,959</u>	<u>43.99%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>(5,391,050)</u>	<u>(11,780,933)</u>	<u>218.53%</u>	<u>(6,212,420)</u>	<u>(11,210,107)</u>	<u>180.45%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	5,778,500	500,000	8.65%	6,257,000	500,000	7.99%
Transfers out	387,450	193,725	50.00%	44,580	22,290	50.00%
<b>Total other financing sources (uses)</b>	<u>5,391,050</u>	<u>306,275</u>	<u>5.68%</u>	<u>6,212,420</u>	<u>477,710</u>	<u>7.69%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (11,474,658)</u>		<u>\$ -</u>	<u>\$ (10,732,397)</u>	

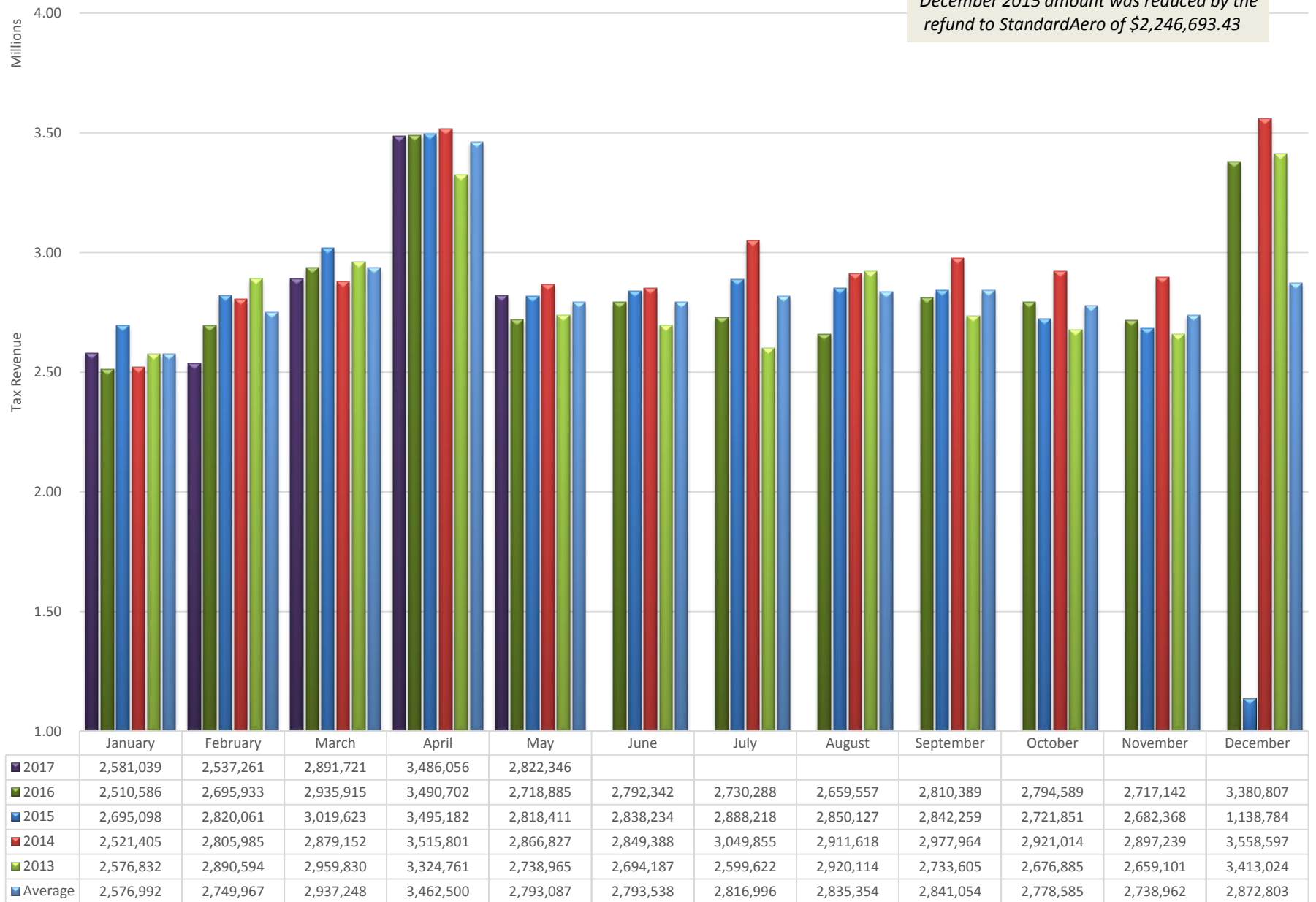
**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - *Cash Basis***  
**For the Periods ended 6/30/17 and 6/30/16**  
(unaudited)  
**WATER SEWERAGE**

	June 30, 2017			June 30, 2016		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Intergovernmental Revenue	\$ 9,931,050	\$ 3,374,209	33.98%	\$ 9,502,860	\$ 2,268,903	23.88%
Charges for Services	85,372,280	39,223,683	45.94%	79,086,390	38,020,477	48.07%
Investment Income	48,000	52,303	108.96%	52,000	19,835	38.14%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	678,590	354,184	52.19%	322,100	387,890	120.43%
Other Financing Sources						
Property Sales	35,000	9,214	26.33%	35,000	20,548	58.71%
Fund Balance Appropriations	38,636,180	-	0.00%	39,540,030	-	0.00%
<b>Total Revenue</b>	<u>134,701,100</u>	<u>43,013,593</u>	<u>31.93%</u>	<u>128,538,380</u>	<u>40,717,653</u>	<u>31.68%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	19,924,760	7,961,997	39.96%	18,884,170	7,789,484	41.25%
Purchased/Contract Services	12,599,130	5,604,523	44.48%	12,481,290	5,444,432	43.62%
Supplies	12,392,580	3,935,430	31.76%	12,948,230	4,491,887	34.69%
Capital Outlay	7,231,690	287,350	3.97%	5,432,700	564,926	10.40%
Interfund/Interdepartmental	9,738,120	4,830,652	49.61%	9,583,990	4,797,838	50.06%
Depreciation/Amortization	30,488,210	14,800,100.00	48.54%	29,600,200	14,800,100	50.00%
Other Costs	750,000	535,343	71.38%	904,000	187,171	20.70%
Debt Service	5,233,500	1,271,899	24.30%	5,364,760	1,490,264	27.78%
Non-Departmental	158,840	-	0.00%	140,900	-	0.00%
<b>Total Expenditures</b>	<u>98,516,830</u>	<u>39,227,294</u>	<u>39.82%</u>	<u>95,340,240</u>	<u>39,566,102</u>	<u>41.50%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>36,184,270</u>	<u>3,786,299</u>	<u>10.46%</u>	<u>33,198,140</u>	<u>1,151,551</u>	<u>3.47%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	5,000,000	-	0.00%
Transfers out						
W&S Capital Project Fund	3,705,900	195,880	5.29%	6,581,240	23,745	0.36%
W&S Debt Service Funds	32,478,370	10,565,720	32.53%	31,616,900	5,675,776	17.95%
<b>Total other financing sources (uses)</b>	<u>(36,184,270)</u>	<u>(10,761,600)</u>	<u>29.74%</u>	<u>(33,198,140)</u>	<u>(5,699,521)</u>	<u>17.17%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (6,975,301)</u>		<u>\$ -</u>	<u>\$ (4,547,970)</u>	

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the Periods ended 6/30/17 and 6/30/16**  
**(unaudited)**  
**Stormwater Utility**

	<b>June 30, 2017</b>			<b>June 30, 2016</b>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Charges for Services	\$ 13,187,790	\$ 7,036,428	53.36%	\$ 14,806,750	\$ 7,026,230	47.45%
Investment Income	-	-	0.00%	-	(1,307)	0.00%
<b>Total Revenue</b>	<u>13,187,790</u>	<u>7,036,428</u>	<u>53.36%</u>	<u>14,806,750</u>	<u>7,024,923</u>	<u>47.44%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	3,688,410	1,460,569	39.60%	3,587,680	1,030,234	28.72%
Purchased/Contract Services	5,669,820	3,083,168	54.38%	4,121,270	362,645	8.80%
Supplies	234,350	98,275	41.94%	307,030	33,148	10.80%
Capital Outlay	-	689	0.00%	2,064,000	-	0.00%
Interfund/Interdepartmental	2,485,690	1,220,748	49.11%	2,509,800	1,185,680	47.24%
Other Costs	763,240	6,915	0.91%	763,240	-	0.00%
Non-Departmental	-	-	0.00%	1,197,930	-	0.00%
<b>Total Expenditures</b>	<u>12,841,510</u>	<u>5,870,364</u>	<u>45.71%</u>	<u>14,550,950</u>	<u>2,611,707</u>	<u>17.95%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>346,280</u>	<u>1,166,064</u>	<u>336.74%</u>	<u>255,800</u>	<u>4,413,216</u>	<u>1725.26%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	346,280	173,140	50.00%	255,800	127,900	50.00%
<b>Total other financing sources (uses)</b>	<u>(346,280)</u>	<u>(173,140)</u>	<u>50.00%</u>	<u>(255,800)</u>	<u>(127,900)</u>	<u>50.00%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ 992,924</u>		<u>\$ -</u>	<u>\$ 4,285,316</u>	

**Augusta Georgia**  
**Sales Tax Revenue - LOST**  
**2013 to 2017**



**Augusta Georgia  
Sales Tax Receipts  
as of May 31, 2017**

	<b>Month Total</b>	<b>Actual 1/1/17 to 5/31/17</b>	<b>2017 Budget</b>	<b>YTD % Change from Prior Year</b>	<b>% of Budget collected</b>	<b>Budgeted Collection %</b>
<b>LOST</b>						
General Fund	567,984.54	2,882,818.11	6,981,050.00	-0.23%	41.29%	41.67%
Law Enforcement	1,848,970.95	9,384,493.00	22,729,000.00	-0.23%	41.29%	41.67%
Urban	405,390.35	2,051,110.89	4,921,000.00	-0.23%	41.68%	41.67%
<b>SPLOST</b>	2,953,360.18	14,933,723.85	37,200,000.00	-0.20%	40.14%	41.67%
<b>T - SPLOST</b>						
CSRA Region	5,396,171.98	27,575,450.33	69,618,500.00		39.61%	41.67%
<b>Augusta</b>						
Revenue Generated	2,749,837.26	13,946,418.21				
Revenue Received	273,983.35	1,398,207.93	3,500,000.00		39.95%	41.67%
<b>Title Ad Valorem Tax</b>						
TAVT - LOST portion	126,511.46	535,552.56	1,108,420.00			
TAVT - SPLOST portion	129,648.96	548,834.29	1,328,090.00			
TAVT	<u>256,160.42</u>	<u>1,084,386.85</u>	<u>2,436,510.00</u>	<u>1.65%</u>	<u>44.51%</u>	<u>41.67%</u>

<b>Comparative Revenue Collections</b>				
	<b>For The Month Ended</b>			
	<b>May 31, 2017</b>	<b>May 31, 2016</b>	<b>\$ Change</b>	<b>% Change</b>
<b>LOST</b>	2,822,345.84	2,718,881.84	103,464.00	3.67%
<b>SPLOST</b>	2,953,360.18	2,838,064.84	115,295.34	3.90%
<b>TAVT</b>	256,160.42	223,988.00	32,172.42	12.56%
	<b>Year To Date</b>			
	<b>May 31, 2017</b>	<b>May 31, 2016</b>	<b>\$ Change</b>	<b>% Change</b>
<b>LOST</b>	14,318,422.01	14,352,017.51	(33,595.51)	-0.23%
<b>SPLOST</b>	14,933,723.85	14,962,872.89	(29,149.04)	-0.20%
<b>TAVT</b>	1,084,386.85	1,066,465.80	17,921.05	1.65%
<b>LOST + TAVT</b>	15,402,808.86	15,418,483.31	(15,674.46)	-0.10%

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 1992  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/17	Encumbrances as of 6/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 1,254,162	\$ -	\$ -	\$ 1,254,162	\$ -
Phase II	Wayfinding Signage Program	\$ -	\$ 1,200,000	\$ 1,200,000	-	-	\$ 1,200,000	-
Phase II	3rd Level Canal cleaning	700,000	588,420	588,419	-	-	\$ 588,419	1
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 3,034,028</u>	<u>\$ 3,042,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,042,582</u>	<u>\$ 1</u>
Fund Balance 12/31/16		80,549						
Current expenditures and project budgets		<u>1</u>						
Available for project costs		<u><u>80,548</u></u>						



Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 1996  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/17	Encumbrances as of 6/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase III	Belair Road Improvement	\$ 2,361,000	\$ 2,361,000	\$ 626,473	\$ 4,858	\$ 1,300,200	\$ 1,931,531	\$ 429,469
Phase III	Travis/ Plantation Road	2,361,000	183,366	183,366	-	-	183,366	-
Phase III	SR 4/15th @cr 2207(Central Ave)	-	117,434	32,233	-	-	32,233	85,201
Phase III	Old Savannah Road/ Twigg Street	2,060,000	6,182,450	1,195,174	11,856	4,971,909	6,178,940	3,510
Phase III	Bobby Jones Expressway	165,000	115,461	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	3,072,151	2,993,598	-	-	2,993,598	78,554
Phase III	Windsor Spring Road	2,133,000	4,546,595	4,546,595	-	-	4,546,595	-
Phase III	Alexander Drive	2,022,795	6,615,930	6,565,930	-	-	6,565,930	-
Phase III	Marvin Griffin Road	1,375,600	3,482,034	1,268,350	12,110	102,628	1,383,087	1,848,947
Phase III	New administrative offices	2,350,000	2,377,325	2,377,324	-	-	2,377,324	0
Phase III	Oates Creek Rehab Proj	-	213,266	213,266	-	-	213,266	-
Phase III	Wilkerson Garden	-	697,555	497,092	-	55,480	552,572	144,983
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,633	1,053,559	230,942	-	1,284,500	931,133
Phase III	Municipal Building	8,721,250	8,599,865	8,599,865	-	-	8,599,865	(0)
Phase III	Morgan Road	1,571,000	4,955,407	4,955,408	-	-	4,955,408	(0)
Phase III	Big Oak Park renovation	65,000	47,118	47,118	-	-	47,118	-
Phase III	Gordon Highway median barrier	185,000	3,554	3,554	-	-	3,554	(0)
Phase III	Woodlake Subdivision	939,000	93,817	43,817	-	-	43,817	0
Phase III	Windsor Spring Rd Sec IV	-	1,928,673	1,574,893	-	276,059	1,850,951	77,722
Phase III	Windsor Spring Rd Sec V	-	2,069,298	1,842,100	683	28,411	1,871,194	198,104
Phase III	Dover-Lyman Project	-	2,000,016	44,291	274	193,640	238,205	1,761,811
Phase III	Wrightsboro Road Adaptive Traffic Control	-	62,929	62,929	-	-	62,929	-
Phase III	Washington Road Adaptive Traffic Control	-	119,058	119,058	-	-	119,058	-
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	625,358	611,966	-	-	611,966	13,392
Phase III	Turknett Springs Detention	228,161	306,132	306,132	-	-	306,132	-
Phase III	Hyde Park Drainage Improvements	-	1,207,619	1,206,516	-	-	1,206,516	1,103
Phase III	Paving various roads	50,000	133	133	-	-	133	0
Phase III	Rae's Creek Trunk/Sewer	-	808,993	808,993	-	-	808,993	-
Phase III	Street Drainage Improvement - East Augusta	-	882,919	882,919	-	-	882,919	-
Phase III	Floyd Creek Drainage Improvement	-	-	-	-	-	-	-
Phase III	Paving - Pats lane Projects	-	167,200	146,881	-	20,284	167,165	35
Phase III	Frontage Road Resurfacing	-	250,000	229,335	-	-	229,335	20,665
Phase III	Immaculate Conception	250,000	253,281	253,281	-	-	253,281	-
<b>Total Construction in Progress</b>		<b>\$ 31,554,153</b>	<b>\$ 56,802,018</b>	<b>\$ 43,551,613</b>	<b>\$ 260,722</b>	<b>\$ 6,948,611</b>	<b>\$ 50,760,946</b>	<b>\$ 5,691,072</b>
Fund Balance 12/31/16		14,587,833						
Current expenditures and project budgets		12,900,404						
Available for project costs		<u>1,687,429</u>						

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2001  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/17	Encumbrances as of 6/30/17	Total Cost	Balance Project Budget
<b>Constuction in Progress</b>								
Phase IV	Savannah Place Park	\$ 455,000	\$ 843,488	\$ 843,488	\$ -	\$ -	\$ 843,488	\$ -
Phase IV	JLEC reroofing and improvements	395,500	413,347	204,666	-	-	204,666	208,681
Phase IV	JLEC improvements	565,000	977,681	626,532	-	-	626,532	351,149
Phase IV	Judicial/Courts Building	20,000,000	28,047,164	27,642,328	-	-	27,642,328	404,836
Phase IV	Miscellaneous grading & drainage	4,650,000	4,032,636	3,902,934	-	32,478	3,935,412	97,224
Phase IV	Resurfacing County Forces	5,975,000	1,609,111	1,543,542	-	-	1,543,542	65,569
Phase IV	Resurfacing	8,500,000	9,580,467	9,168,776	-	411,700	9,580,476	(9)
Phase IV	Rail Road crossing improvement	750,000	825,258	101,238	-	-	101,238	724,020
Phase IV	Downtown traffic signal & street light- upgrades-A (Broad Street Area)	2,656,200	3,365,741	3,333,153	-	25,816	3,358,969	6,772
Phase IV	Downtown traffic signal & street light upgrades-B (Telfair Street Area)	1,469,000	1,736,979	1,268,056	-	-	1,268,056	468,923
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,730,977	1,300,116	605	25,649	1,326,369	404,608
Phase IV	Springfield Village	200,000	200,000	81,284	-	-	81,284	118,716
Phase IV	Paving various dirt roads	1,000,000	920,725	346,883	-	-	346,883	573,842
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,714,969	1,514,968	-	-	1,514,968	200,001
Phase IV	Walton Way Extension / Davis Road	350,000	356,940	82,892	-	-	82,892	274,048
Phase IV	Windsor Spring Road Section IV	1,250,000	2,350,000	382,670	1,086,588	-	1,469,258	880,742
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,257,484	7,484	-	-	7,484	1,250,000
Phase IV	St. Sebastian Way/Greene St/ 15th Street	3,457,800	13,978,967	13,978,967	-	-	13,978,967	-
Phase IV	Traffic improvement	621,500	857,352	839,626	-	-	839,626	17,726
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	-	1,074,423	259,127
Phase IV	Windsor Spring Road Section IV (Willis Foreman to Tobacco Road)	678,000	772,825	772,825	-	-	772,825	-
Phase IV	DDA	-	859,248	791,157	-	-	791,157	68,091
Phase IV	St Sebastian Way/Greene St	-	722,700	208,853	-	-	208,853	513,847
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	-	108,221	12,983
Phase IV	Belair Hills Estate	-	7,147,891	7,147,174	-	-	7,147,174	717
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,093,365	-	-	1,093,365	9,424
Phase IV	Augusta Museum of History	-	1,135,500	1,133,616	-	-	1,133,616	1,884
Phase IV	Willis Foreman Road Bridge Study	-	155,773	155,773	-	-	155,773	-
Phase IV	Willis Foreman Road Bridge	-	2,433,570	1,558,209	-	-	1,558,209	875,361
Phase IV	13th Street Streetscape	-	100,125	3,625	-	-	3,625	96,500
Phase IV	Renovation of Administrative Center	-	2,556,946	2,270,935	-	-	2,270,935	286,011
Phase IV	Paving Various Roads - Phase X	-	2,010,859	1,979,567	-	-	1,979,567	31,292
Phase IV	Augusta Levee Certification	-	1,140,518	1,064,622	-	-	1,064,622	75,896
Phase IV	Rocky Creek Drainage Project	-	3,857,295	873,450	-	-	873,450	2,983,845
Phase IV	Bus Barn	-	3,397,356	2,800,132	-	-	2,800,132	597,225
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	100,271	278,000	271,162	-	-	271,162	6,838
Phase IV	On Call Appraisal Services	120,000	120,000	117,164	300	-	117,464	2,536
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	Frontage Road	-	809,500	809,284	-	-	809,284	216
<b>Total Construction in Progress</b>		<b>\$ 61,155,671</b>	<b>\$ 106,655,275</b>	<b>\$ 93,166,222</b>	<b>\$ 1,087,493</b>	<b>\$ 495,643</b>	<b>\$ 94,749,358</b>	<b>\$ 11,905,917</b>

Fund Balance 12/31/16  
Current expenditures and project budgets  
Available for project costs

18,422,832  
13,489,053  
4,933,779

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2006  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/17	Encumbrances as of 6/30/17	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 28,218,038	\$ -	\$ -	\$ 28,218,038	\$ 1,490,412
Phase V	Redundant Fiber Ring	1,000,000	947,254	923,457	1,046	-	924,503	22,751
Phase V	Digital Othophotography	286,480	445,504	443,853	-	-	443,853	1,651
Phase V	Wireless Access Point	200,000	202,079	201,097	-	-	201,097	982
Phase V	Software Application Consolidation		1,000,000	327,850	-	92,331	420,181	579,819
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,960,000	1,957,882	-	-	1,957,882	2,118
Phase V	Wrightsboro Road Project	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase V	Marks Church Road Improvement	2,500,000	2,000,000	1,849,276	638	9,645	1,859,560	140,440
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,602	4,835,602	-	-	4,835,602	-
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	315,559	300,554	-	159	300,713	14,847
Phase V	WT Johnson Park	67,500	67,500	63,636	-	-	63,636	3,864
Phase V	MM Scott Park	270,000	271,999	233,923	-	10,548	244,471	27,528
Phase V	Valley Park	22,500	22,541	13,345	-	-	13,345	9,196
Phase V	Land Acquisition	180,000	232,000	230,194	-	-	230,194	1,806
Phase V	Dyess Park	63,000	63,007	32,504	-	-	32,504	30,503
Phase V	Brookfield Park	45,000	45,025	41,294	-	-	41,294	3,731
Phase V	Lake Olmstead Park	207,000	207,000	200,888	-	-	200,888	6,112
Phase V	Blythe Park	180,000	223,000	214,848	7,576	-	222,424	576
Phase V	Meadowbrook Park	108,000	108,000	81,203	-	-	81,203	26,797
Phase V	Administration - Recreation	500,000	643,572	643,572	-	-	643,572	-
Phase V	Old Government House	45,000	45,000	40,700	-	-	40,700	4,300
Phase V	Carrie Mays Park - CNG Remediation	-	345,000	342,400	-	-	342,400	2,600
Phase V	Doughty Park	27,000	27,216	14,662	-	-	14,662	12,554
Phase V	Fleming Park	67,500	67,514	62,882	-	-	62,882	4,632
Phase V	Hickman Park	27,000	27,040	4,240	-	-	4,240	22,800
Phase V	Aquatics Center	90,000	90,041	86,574	-	-	86,574	3,467
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	45,908	44,405	-	-	44,405	1,503
Phase V	Warren Road Park	31,500	31,506	29,976	-	864	30,840	666
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	-	15,407	9,252
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	-	184,734	18,302
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	405,010	200,298	-	-	200,298	204,712
		<u>\$ 32,984,480</u>	<u>\$ 49,229,245</u>	<u>\$ 42,409,586</u>	<u>\$ 9,260</u>	<u>\$ 113,547</u>	<u>\$ 42,532,393</u>	<u>\$ 6,696,852</u>
Fund Balance 12/31/16		12,872,111						
Current expenditures and project budgets		6,819,659						
Available for project costs		<u>6,052,452</u>						

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2009  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 6/30/17	Encumbrances as of 6/30/17	Total Cost	Balance Project Budget
	<b>Construction in Progress</b>							
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 18,000,000	\$ 17,669,987	\$ -	\$ 117,696	\$ 17,787,683	\$ 212,317
Phase VI	Boathouse Community Facility	450,000	450,000	430,654	8,796	7,500	446,950	3,050
Phase VI	Lake Olmstead Casino	500,000	500,000	113,535	-	-	113,535	386,465
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	46,824	4,698	-	51,522	48,478
Phase VI	Bulter Creek Park	500,000	580,000	578,044	-	-	578,044	1,956
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	7,573	52,550	2,450
Phase VI	Bush Field	8,500,000	8,500,000	7,273,689	26,258	103,854	7,403,802	1,096,198
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	-	2,000,000	-
Phase VI	Program Administration	2,000,000	2,000,000	287,381	3,042	-	290,422	1,709,578
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,511,109	2,952	85,900	3,599,961	39
Phase VI	Marvin Griffin Road	4,000,000	3,361,700	4,180	32,250	240,660	277,090	3,084,610
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,842,054	710	57,203	3,899,967	33
Phase VI	Berckman Rd. Realignment	400,000	400,000	395,866	-	-	395,866	4,134
Phase VI	Old McDuffie Rd.	672,000	672,000	5,813	15	-	5,828	666,173
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	4,499,910	-	-	4,499,910	90
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	783,411	2,295	-	785,706	14,294
Phase VI	Scotts Way over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	800,000	-	-	800,000	800,000	-
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	-	800,000
	Storm water Utility Implementation							
Phase VI	Program	2,800,000	2,800,000	2,800,000	-	-	2,800,000	(0)
Phase VI	On-Call Emergency Design Services	108,000	108,000	-	-	-	-	108,000
Phase VI	On-Call Emergency Appraisal Services	40,000	40,000	26,400	-	8,400	34,800	5,200
Phase VI	On-Call Emergency Construction Services	800,000	800,000	401,658	34,463	341,436	777,557	22,443
Phase VI	Traffic Sign Upgrade Program	240,000	240,000	196,179	-	-	196,179	43,821
Phase VI	Lake Olmstead Dredging	3,200,000	3,200,000	-	-	-	-	3,200,000
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,400,000	2,390,157	2,450	7,370	2,399,977	23
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	166,555	-	711,280	877,835	1,922,165
Phase VI	Suburban Forces-Resurfacing	2,400,000	2,400,000	906,053	-	-	906,053	1,493,947
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,050,000	1,043,417	-	-	1,043,417	6,583
Phase VI	Sidewalks-Rehab-Replacement	800,000	800,000	576,529	-	-	576,529	223,471
Phase VI	Curb Cuts and Sidewalks	400,000	700,000	671,689	1,605	-	673,294	26,706
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	996,499	17,266	153,027	1,166,792	983,208
Phase VI	General Bridge Rehab and Maintenance	2,400,000	2,400,000	575,793	424,206	1,400,000	2,399,999	1
	Walton Way Signal Phase 2 and							
Phase VI	Streetlight Upgrade	640,000	640,000	-	-	-	-	640,000
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,200,000	-	-	1,025,000	1,025,000	175,000
Phase VI	Reynolds Street Signal Improvements	460,000	460,000	1,965	-	-	1,965	458,035
Phase VI	Signal Upgrades	1,000,000	1,000,000	-	-	-	-	1,000,000
	Intersection Safety and Operational							
Phase VI	Initiative	2,040,000	2,040,000	477,645	7,098	-	484,742	1,555,258
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
	Dover-Lyman Street & Drainage							
Phase VI	Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	1,100,000	302,013	-	330,919	632,932	467,068
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	355,696	227,244	155,366	738,306	61,694
Phase VI	Administration - Engineering	10,770,000	9,870,000	7,908,510	438,222	-	8,346,732	1,523,268
Phase VI	Garden City Beautification Project	500,000	500,000	242,973	-	17,490	260,463	239,537

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SPLOST		Original Cost	Current Cost	Prior	Current	Encumbrances	Total	Balance
Phase	Projects	Estimate	Estimate	Years	Year	as of 6/30/17	Cost	Project
				Costs	Cost	as of 6/30/17		Budget
Phase VI	Emergency Fleet Replacement - (fire)	9,500,000	9,500,000	6,281,421	-	3,196,915	9,478,336	21,664
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	7,229,895	-	-	7,229,895	270,105
Phase VI	Library - Main Branch	1,000,000	1,000,000	665,480	-	471	665,951	334,049
Phase VI	Library - Maxwell Branch	900,000	900,000	-	-	-	-	900,000
Phase VI	Library - Friedman Branch	600,000	600,000	-	1,450	133,350	134,800	465,200
	Historic Augusta - Wilson & Larmar							
Phase VI	Historic Sites	125,000	125,000	-	-	-	-	125,000
	The Augusta Theatre District Project -							
Phase VI	Miller Theatre	6,000,000	6,000,000	-	-	-	-	6,000,000
	Pendleton King Park Connectivity							
Phase VI	Improvements	200,000	200,000	-	-	-	-	200,000
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	300,000	-	-	300,000	300,000
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	-	95,000	-
Phase VI	Imperial Theater	1,000,000	1,000,000	250,000	250,000	-	500,000	500,000
	Boys & Girls Club - EW Hegler Club							
Phase VI	Renovations	500,000	500,000	-	-	-	-	500,000
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
	Downtown Infrastructure - Downtown							
Phase VI	Development Authority	1,200,000	1,200,000	250,000	250,000	-	500,000	700,000
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	-	-	-	-	1,200,000
	Canal Improvements - Augusta Canal							
Phase VI	Authority	4,170,000	4,170,000	3,245,000	-	-	3,245,000	925,000
Phase VI	Municipal Building Renovations	18,000,000	33,500,000	32,379,682	41,912	146,108	32,567,703	932,297
	Municipal Building Renovation - IT							
Phase VI	Building	7,000,000	7,000,000	6,921,926	-	3,797	6,925,722	74,278
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	-	960	8,472	9,432	490,568
Phase VI	Capital Equipment - Recreation	150,000	150,000	107,672	7,593	28,721	143,986	6,014
Phase VI	Existing Structures Improvements	895,000	530,000	315,717	26,764	2,904	345,386	184,615
Phase VI	Augusta Common	100,000	100,000	-	11,145	7,390	18,535	81,465
Phase VI	Dyess Park	800,000	297,000	148,501	-	2,000	150,501	146,499
Phase VI	May Park	150,000	150,000	131,515	-	-	131,515	18,485
Phase VI	Old Government House	200,000	200,000	21,814	-	-	21,814	178,186
Phase VI	Elliot Park	100,000	100,000	40,895	-	-	40,895	59,105
Phase VI	Fleming Park	250,000	250,000	28,884	15,087	-	43,971	206,029
Phase VI	Fleming Tennis Center	600,000	675,000	674,967	-	-	674,967	33
Phase VI	Augusta Soccer Complex	150,000	150,000	-	-	-	-	150,000
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	1,076,119	102,847	97,285	1,276,251	73,749
Phase VI	Mc Duffie Woods Park	200,000	200,000	-	2,400	9,998	12,398	187,602
Phase VI	Augusta Golf Course	300,000	300,000	128,483	894	15,564	144,942	155,058
Phase VI	H.H. Brigham Park	250,000	775,000	769,881	-	-	769,881	5,119
Phase VI	Valley Park	250,000	250,000	249,538	-	-	249,538	462
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	30,697	985	-	31,682	68,318
Phase VI	Eisenhower Park	100,000	100,000	-	-	-	-	100,000
Phase VI	Warren Road Park	150,000	150,000	146,412	-	-	146,412	3,588
Phase VI	Blythe Community Center	500,000	500,000	485,120	-	11,037	496,157	3,843
Phase VI	Jamestown Community Center	200,000	200,000	196,250	-	-	196,250	3,750
Phase VI	Augusta Marina	50,000	50,000	42,792	-	-	42,792	7,208
Phase VI	4-H Camp	50,000	50,000	23,717	-	-	23,717	26,283
Phase VI	Tennis Courts Resurfacing	150,000	150,000	124,563	-	23,334	147,896	2,104

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SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 6/30/17	Encumbrances as of 6/30/17	Total Cost	Balance Project Budget
Phase VI	Swimming Pool Renovations	900,000	575,000	182,116	15,192	11,753	209,061	365,939
Phase VI	Recreation Master Plan	200,000	200,000	200,000	-	-	200,000	-
Phase VI	Recreation Project Administration	1,000,000	1,000,000	571,453	18,233	-	589,686	410,314
Phase VI	Historic Structures	-	503,000	485,593	-	-	485,593	17,407
Phase VI	South Augusta Transit Center	190,000	190,000	-	-	-	-	190,000
	Augusta Public Transit Facilities -							
Phase VI	Renovations	125,000	125,000	76,656	-	-	76,656	48,344
Phase VI	Transit Vehicles	420,000	420,000	-	-	-	-	420,000
Phase VI	Network Assessment Remediation	250,000	250,000	-	-	-	-	250,000
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	402,508	-	96,605	499,113	887
Phase VI	Software Application Consolidation	1,000,000	1,000,000	473,387	-	-	473,387	526,613
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
<b>TOTAL</b>		<b>\$ 167,150,000</b>	<b>\$ 182,551,700</b>	<b>\$ 126,580,820</b>	<b>\$ 1,979,033</b>	<b>\$ 9,366,379</b>	<b>\$ 137,926,233</b>	<b>\$ 47,575,467</b>

Fund Balance 12/31/16	60,905,656
Current expenditures and project budgets	56,220,880
Available for project costs	<u>4,684,776</u>

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SPLOST		Original Cost	Current Cost	Prior	Current			Balance
Phase	Projects	Estimate	Estimate	Years	Year	Encumbrances	Total	Project
				Costs	Cost	as of 6/30/17	Cost	Budget
	<b>Construction in Progress</b>							
Phase 7	SPLOST Program Administration	\$ 1,100,000	\$ 1,100,000	\$ 2,500	\$ 954	\$ -	\$ 3,454	\$ 1,096,546
Phase 7	P25 Radio System	15,000,000	15,000,000	661	1,092,565	91,540	1,184,767	13,815,233
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	-	-	116,667	116,667	3,383,333
Phase 7	MDT Replacement	350,000	350,000	-	-	346,542	346,542	3,458
Phase 7	911 Renovations	500,000	500,000	-	-	-	-	500,000
Phase 7	Special Operations Precinct	1,300,000	1,300,000	-	36,222	-	36,222	1,263,778
Phase 7	Marshal's Operation Center	500,000	500,000	-	-	9,277	9,277	490,723
Phase 7	Public Safety Vehicles - (Law Enforcement)	3,000,000	3,000,000	-	1,358,728	-	1,358,728	1,641,272
Phase 7	New Station 2 - Telfair Street	2,500,000	2,500,000	457,000	-	5,033	462,033	2,037,968
Phase 7	New Station 3 - Gordon Hwy	2,500,000	2,500,000	-	135,000	5,033	140,033	2,359,968
Phase 7	Emergency Vehicles - Fire	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase 7	Training Center - EOC	500,000	500,000	-	-	-	-	500,000
Phase 7	Fire Station Alerting System	500,000	500,000	-	-	-	-	500,000
Phase 7	Hyde Park St. & Drg Imp.	4,000,000	4,000,000	1,505,919	954,019	-	2,459,938	1,540,062
Phase 7	On Call Construction	1,650,000	1,650,000	126,091	563,353	699,523	1,388,967	261,033
Phase 7	Wrightsboro Road Reconstruction	700,000	700,000	-	-	-	-	700,000
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	4,500,000	325	140	-	465	4,499,535
Phase 7	ADA sidewalk rehab & replacement	750,000	750,000	271,578	352,641	49,788	674,007	75,993
Phase 7	Machinery and Equipment	250,000	250,000	-	-	-	-	250,000
Phase 7	Rocky Creek Flood Reduction Improvements	450,000	450,000	-	-	-	-	450,000
Phase 7	East Augusta Road and drainage - Phase IV	2,500,000	2,500,000	-	-	-	-	2,500,000
Phase 7	Milling and Resurfacing - Contract/County Forces	250,000	250,000	-	-	-	-	250,000
Phase 7	Grading and Drainage - stromwater	3,700,000	3,700,000	-	659,646	1,837,686	2,497,332	1,202,668
Phase 7	On Call Concrete services	2,800,000	2,800,000	-	-	-	-	2,800,000
Phase 7	On Call Patching, pavings & emergency repairs	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Administration - Engineering	800,000	800,000	-	-	131	131	799,869
Phase 7	Fleet Maintenance Facility	500,000	500,000	-	-	80,000	80,000	420,000
Phase 7	Existing Facilities upgrades	1,600,000	1,600,000	13,794	692	-	14,486	1,585,514
Phase 7	Animal Services	500,000	500,000	-	692	-	692	499,308
Phase 7	Records Retention Center	2,500,000	2,500,000	297,563	646	-	298,209	2,201,791
Phase 7	JLEC Demolition	1,500,000	1,500,000	-	12,968	456	13,423	1,486,577
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	-	-	5,000,000	-
Phase 7	Sports Facilities	1,150,000	1,150,000	-	-	-	-	1,150,000
Phase 7	Swimming Pools	200,000	200,000	-	-	-	-	200,000
Phase 7	ADA, Reforestation & Cemetery Improvements	700,000	700,000	-	-	-	-	700,000
Phase 7	Community Center Improvements	900,000	900,000	-	-	-	-	900,000
Phase 7	Master Plan Implemenation	3,500,000	3,500,000	-	-	-	-	3,500,000
Phase 7	Recreation - Administration	375,000	375,000	-	-	-	-	375,000

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	<b>Construction in Progress</b>							
Phase 7	Public Art Gateway Beautification	500,000	500,000	-	-	-	-	500,000
Phase 7	Augusta Canal Authority	300,000	300,000	-	300,000	-	300,000	-
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	-	1,500,000	-	1,500,000	4,500,000
Phase 7	City of Blythe	1,900,000	1,900,000	950,000	950,000	-	1,900,000	-
Phase 7	City of Hephzibah	6,500,000	6,500,000		3,250,000	-		
Phase 7	Buses	350,000	350,000	-	-	-	-	350,000
Phase 7	Bus Shelters	350,000	350,000	-	8,465	17,986	26,450	323,550
	<b>TOTAL</b>	<b>\$ 90,125,000</b>	<b>\$ 90,125,000</b>	<b>\$ 8,625,431</b>	<b>\$ 11,176,730</b>	<b>\$ 3,259,660</b>	<b>\$ 19,811,822</b>	<b>\$ 63,813,178</b>

NOTE:  
Collection for SPLOST Phase 7 began April 1, 2016.